



United States General Accounting Office
Washington, D.C. 20548

General Government Division

B-282870

June 24, 1999

Donna D. Beecher
Director of Human Resources Management
U. S. Department of Agriculture

Subject: Personnel Practices: Reimbursable Interagency Details

Dear Ms. Beecher:

We want to bring to your attention the importance of obtaining reimbursement from agencies when the U. S. Department of Agriculture (USDA) details employees to them. In connection with our recent review of the personnel practices of the Small Business Administration (SBA), we found that several agencies, including USDA, had detailed employees to SBA on a reimbursable basis but had not billed SBA for reimbursement.¹ According to an Interagency Agreement signed by officials of SBA and USDA, an employee from your agency, Mr. Avelino Sanchez, was detailed to SBA on a reimbursable basis from June 20, 1994, to September 30, 1994. The Interagency Agreement provided for reimbursement of Mr. Sanchez' salary. However, an SBA official informed us that as of May 25, 1999, SBA had not received a bill from USDA for this employee's services and therefore, reimbursement had not been made.

In accordance with a 1985 Comptroller General decision, details for which reimbursement is not made would, except in limited circumstances, (1) violate the statutory provision that appropriations must be spent only for the purpose for which they are appropriated and (2) unlawfully augment the appropriations of the receiving agency.²

We have not examined interagency details at USDA. Consequently, we do not know if this particular case is an anomaly or symptomatic of a broader misapplication of internal controls governing reimbursements for interagency details. For this reason, we call your attention to this specific case in the possibility that you may wish to examine whether your agency's internal controls are working appropriately to insure timely reimbursements for such details.

¹ Small Business Administration: Review of Selected Personnel Practices (GAO/GGD-99-68, April 23, 1999).

² 64 Comp. Gen. 370 (1985).

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A contact at SBA about the specific case is the current Associate Deputy Administrator for Management and Administration, Ms. Elizabeth Montoya at (202) 205-6610.

We would appreciate being notified of any action taken on the reimbursement for Mr. Sanchez' detail or on the agency's internal controls for interagency details. Please call me at (202) 512-8676 or Assistant Director Richard Caradine at (202) 512-8109 if you have any questions.

Sincerely yours,

A handwritten signature in cursive script that reads "Michael Brostek".

Michael Brostek
Associate Director, Federal Management and
Workforce Issues

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